STEERING THE PLANET TO NET ZERO

EKI Energy Services Limited
+91 (0) 731 42 89 086
business@enkingint.org
www.enkingint.org

August 10, 2026

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai-400001.

Scrip Code: 543284
Symbol: EKI

Subject: Outcome of the meeting of the board of directors held on August 10, 2026.

Time of Commencement : 03:00 P.M.

Time of Conclusion : 06:00 P.M.

Dear Sir(s),

Pursuant to Regulation 30, 33 and 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') this is to inform you that the Board of Directors of EKI Energy Services Limited ('EKIESL' or 'the Company') at its Meeting held today i.e., August 10, 2026, *inter-alia* considered and approved the following:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026, along with limited review report issued by the statutory auditors M/s. Dassani and Associates LLP.

The copies of the said un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026, along with limited review report issued by the statutory auditors and other disclosures as required under Regulation 30 of the Listing Regulations are enclosed herewith as Annexures.

The said outcomes will also be made available on the website of the Company at www.enkingint.org

Kindly take the above information on records.

Thanking you

Yours Faithfully
For **EKI Energy Services Limited**

EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 EKIESL INDORE INDIA

Yash Joshi
Company Secretary and Compliance officer

Encl: a/a

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of EKI Energy Services Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
EKI Energy Services Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **EKI Energy Services Limited** (hereinafter referred to as "the Company") for the quarter ended June 30, 2026 attached herewith (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as the "LODR Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (hereinafter referred to as the "Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above and read with notes to the financial results, nothing has come to our attention that causes us to believe that, the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

DASSANI & ASSOCIATES LLP
Reg. No.: 009096C/ C400365
Chartered Accountants

DASSANI & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

1-B, Sagar Matha Apartment
18/7, M. G. Road, Indore. 452001
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5. As presented in Note No. 5 of the Statement which describes the material accounting policies applied in the valuation of inventory including cook stoves and carbon credits. The valuation of inventory is a critical accounting estimate that involves significant judgment by management. Further, the valuation of carbon credits involves complex and specialized factors, including verification of emission reductions, market pricing, regulatory compliance, vintage, technology, the timing of recognized revenues and other aspects. Our review procedures related to inventory valuation disclosed a matter that we believe is of importance to the users of the financial statements.

6. **Emphasis of Matter**

With reference to Note No. 6 given in the statement, the Board of Directors of the company at its meeting held on 10th February, 2025 has approved the scheme of arrangement in the nature of demerger ("the Scheme") entered between EKI Energy Services Limited ("Demerged Company"/ "Company") and EKI One Community Projects Limited ("Transferee company"/"Resulting company") with effect from 1st January, 2025 or any other date as may be fixed by the Regulatory Authority. Since approval of the scheme by the Regulatory Authority is awaited, therefore, these Unaudited Standalone Financial Results have been prepared without considering the effect of the scheme.

Our conclusion on the statement is not modified in the respect of the above matter.

For Dassani & Associates LLP
Chartered Accountants
Firm Registration No.: 009096C/C400365

DASSANI & ASSOCIATES LLP
Reg. No.: 009096C/ C400365
Chartered Accountants

AAYUSH MANDHANYA
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Date: 2026.08.10 19:01:03 +05'30'

CA. Aayush Mandhanya
Partner
Membership No.: 435709
UDIN: 26435709HOMEFT2040
Place: Indore
Date: August 10, 2026

STEERING THE PLANET TO NET ZERO

EKI Energy Services Limited
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EKI ENERGY SERVICES LIMITED

Reg. office: Enking Embassy, Plot No. 48, Scheme No. 78,Part-2, Vijay Nagar Indore - 452010, Madhya Pradesh, India
Corp. office: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010
CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		(Unaudited)	(Unaudited)	Audited	Audited
1	**Revenue**				
	a) Revenue from operations	888.10	1,473.05	1,847.40	8,337.19
	b) Other income	440.83	640.74	251.88	1,947.48
	Total income	**1,328.93**	**2,113.79**	**2,099.28**	**10,284.67**
2	**Expenses**				
	a) Purchase of stock in trade	538.64	392.60	456.79	2,471.81
	b) Change in inventories of stock in trade	841.89	513.52	314.11	1,809.23
	c) Employee benefits expense	438.96	349.18	468.96	1,467.18
	d) Finance costs	1.29	2.52	3.19	61.67
	e) Depreciation and amortization expense	673.80	494.40	661.05	2,301.89
	f) Other expenses	482.67	462.30	992.47	2,921.88
	Total expenses	**2,977.25**	**2,214.52**	**2,896.57**	**11,033.66**
3	**Profit before tax**	**(1,648.32)**	**(100.73)**	**(797.29)**	**(748.99)**
4	**Tax Expense**				
	a) Current Tax	-	-	-	-
	b) Adjustment of tax relating to earlier periods	-	-	-	-
	c) Deferred Tax Expense/ (Credit)	(116.84)	(104.66)	(15.56)	26.96
5	**Profit for the period/ year**	**(1,531.48)**	**3.93**	**(781.73)**	**(775.95)**
6	**Other comprehensive income**				
	Items that will not be reclassified to the statement of profit or loss:				
	- Remeasurement of defined employee benefit plans	-	-	23.17	23.17
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	-	-	(5.83)	(5.83)
	Total other comprehensive income for the period/ year	**-**	**-**	**17.34**	**17.34**
7	**Total comprehensive income for the period/ year**	**(1,531.48)**	**3.93**	**(764.39)**	**(758.61)**
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	2,768.68	2,760.37	2,768.68	2,768.68
9	**Other equity as on 31st March 2026**				**39,124.21**
10	Earnings Per Equity Share (EPES):				
	- Basic (in absolute ₹ terms)	(5.53)	0.01	(2.76)	(2.74)
	- Diluted (in absolute ₹ terms)	(5.53)	0.01	(2.76)	(2.74)

POOJA PATHRIKAR Digitally signed by POOJA PATHRIKAR Date: 2026.08.10 18:52:41 +05'30'

For Identification Purposes only
AAYUSH MANDHANYA Digitally signed by AAYUSH MANDHANYA Date: 2026.08.10 19:01:33 +05'30'
Dassani & Associates LLP
Chartered Accountants

EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 EKIESL INDORE INDIA * INDORE *

STEERING THE PLANET TO NET ZERO

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EKI ENERGY SERVICES LIMITED

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Corp. office: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010
CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF REPORTABLE SEGMENTS (STANDALONE) FOR THE QUARTER ENDED ON 30TH JUNE 2026

Segment reporting

The Company is into climate change & sustainability advisory and carbon offsetting, along with business excellence services. Also, the company develops its own projects for generation of carbon credits. The company has been operating in different business segments, which has different set of risk and rewards, vis-à-vis the profitability and expense allocation in different segments is also diverse. The Board of Directors of the Company have assessed and deliberated to report these segments by segregation of assets and liabilities & income and expenses to evaluate the performance of the respective segments and to unlock the potential of the segments. The allocation of resources and obligations is based on the analysis of the various performance indicators of the Company and their respective capital intensive nature. As per the requirements of Ind AS 108 – "Operating Segments", the company has two reportable segments as under:

(i) Trading Segment: where the carbon credits are purchased from various vendors and are sold to customers
(ii) Generation Segment: where the carbon credits are issued from the projects implemented, developed and owned by the company.

The revenue of both these segments are earned majorly from sale of carbon credits, however the decision of board is derived separately in both these segments considering the variable outcomes of the respective segments.

Details of the reportable Operating Segments of the company is as under:

(Amount in ₹ lakhs unless otherwise stated)

Particulars	Quarter Ended			Year Ended
	30.06.2026	30.06.2025	31.03.2026	31.03.2026
	(Unaudited)	(Unaudited)	Audited	Audited
1. Segment Revenue				
(a) Trading Segment	882.81	1,379.73	1,840.85	6,103.36
(b) Generation Segment	5.29	93.32	6.55	2,233.83
(c) Unallocated	-	-	-	-
Total	**888.10**	**1,473.05**	**1,847.40**	**8,337.19**
Less: Inter Segment Revenue	-	-	-	-
Net Sales / Revenue from Operations	**888.10**	**1,473.05**	**1,847.40**	**8,337.19**
2. Segment Results				
(Profit (+) / Loss (-)) before tax and interest				
(a) Trading Segment	(1,473.06)	(347.87)	(428.63)	(2,373.58)
(b) Generation Segment	(614.80)	(391.07)	(617.35)	(261.22)
(c) Unallocated	-	-	-	-
Total	(2,087.86)	(738.95)	(1,045.98)	(2,634.80)
Less: (i) Interest expense *	(1.29)	(2.52)	(3.19)	(61.67)
Less: (ii) Other unallocable expenses	-	-	-	-
Less: (iii) Unallocable Income	440.83	640.74	251.88	1,947.48
Net Profit / (Loss) for the period	**(1,648.32)**	**(100.73)**	**(797.29)**	**(748.99)**

* Other than the interest pertaining to the segments having operations which are primarily of financial nature.

Particulars	30.06.2026	30.06.2025	31.03.2026	31.03.2026
3. Capital Employed				
(Segment Assets - Segment Liabilities)				
(a) Trading Segment	24,719.83	25,945.05	26,356.00	26,356.00
(b) Generation Segment	15,593.93	16,801.28	15,536.89	15,536.89
(c) Unallocated	-	-	-	-
Total	**40,313.76**	**42,746.33**	**41,892.89**	**41,892.89**
4. Equity and Reserves apportioned for Segments				
(a) Trading Segment	24,719.83	25,945.05	26,356.00	26,356.00
(b) Generation Segment	15,593.93	16,801.28	15,536.89	15,536.89
(c) Unallocated	-	-	-	-
Total	**40,313.76**	**42,746.33**	**41,892.89**	**41,892.89**

POOJA PATHRIKAR
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For Identification Purposes only
AAYUSH MANDHANYA
Digitally signed by AAYUSH MANDHANYA Date: 2026.08.10 19:02:02 +05'30'
Dassani & Associates LLP
Chartered Accountants

EKIESL INDORE INDIA

Notes to Standalone Financial Results:

1 The Financial Results include the results for the quarter ended on 30th June 2026 and comparable results of previous quarter and quarter on quarter.

2 Previous period/year figures have been reclassified / regrouped wherever necessary to confirm to current period classification.

3 Reporting in respect of reportable segments as per Ind AS - 108 Operating Segments is made separately.

4 EPES for quarters and year to date period are not annualised.

5 The valuation of inventory is a critical accounting estimate that involves significant judgment by management. The valuation of carbon credits involves factors including verification of emission reductions, market pricing, regulatory compliance and the timing of recognised revenues. The accounting policy of lower of cost or market value has been adopted for valuing inventory. However, in respect of credits held under voluntary standards, there is no specific regulatory or market data from which the market value of carbon credits can be derived. The application of this method therefore requires the use of certain assumptions and estimates, including in the determination of the cost of goods sold and of the carrying value of inventory in the balance sheet.

Inventory includes certain Certified Emission Reductions ("CERs") under the CDM registry. Pursuant to the CMP 20 decision of November 2025, the Clean Development Mechanism is being phased down during the current year. Submission of requests for issuance of CERs was discontinued with effect from 30 June 2026. Further, transfers of CERs to the Article 6.4 mechanism registry, cancellations and all other transactions in the CDM registry will cease on 31 December 2026; CERs remaining in pending accounts without payment of share of proceeds are to be administratively cancelled on 1 July 2027, and the registry will thereafter cease operations.

Management is carrying out a batch-wise assessment of the eligibility, host Party approval status and realisability of the CER holdings and is simultaneously pursuing monetisation within the timelines notified by the UNFCCC secretariat. A similar evaluation is being carried out for credits held under the Verified Carbon Standard and the Gold Standard. Pending conclusion of these assessments, no adjustment has been made to the carrying value of inventory in these results; any write down arising will be recognised in the Statement of Profit and Loss in the period in which the assessments are concluded.

6 The board at its meeting held on 10th February 2025, has subject to the necessary approvals, considered and approved demerger of Generation Business Segment of EKI Energy Services Limited under a scheme of arrangement amongst EKI Energy Services Limited and EKI One Community Projects Limited and their respective shareholders and creditors under section 230-232 and other applicable provisions of the Companies Act, 2013.

Further by an order dated 11th September, 2025 in Company Application No. CA(CAA)/6(MP)2025, the Hon'ble National Company Law Tribunal, Indore Bench, had directed that a meeting of the equity shareholders and unsecured creditors to consider and, if thought fit, approve the Scheme. The Company has received 'no adverse observations' from BSE Limited, including approval from the shareholders and creditors of the Company. The Proposed Transaction is, inter alia, subject to receipt of requisite approvals from the statutory and regulatory authorities and Hon'ble National Company Law Tribunal. Accordingly, these financials have been prepared without giving effect of the proposed demerger.

For Identification Purposes only
AAYUSH MANDHANYA Digitally signed by AAYUSH MANDHANYA Date: 2026.08.10 19:02:24 +05'30'
Dassani & Associates LLP
Chartered Accountants

For and on behalf of Board of Directors

EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 EKIESL INDORE INDIA

POOJA PATHRIKAR Digitally signed by POOJA PATHRIKAR Date: 2026.08.10 18:53:46 +05'30'

Place: Indore
Date: 10th August 2026

Pooja Jorway
Chief Financial Officer and Whole Time Director

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of EKI Energy Services Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of

EKI Energy Services Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **EKI Energy Services Limited** (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/loss after tax and other comprehensive income/loss of its associate for the quarter ended June 30, 2026 attached herewith (hereinafter referred to as "the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as the "LODR Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (hereinafter referred to as the "Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended (hereinafter referred to as "the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing (SAs) and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. The Statement includes the results of the following entities:

List of subsidiaries

- Amrut Nature Solutions Private Limited
- GHG Reduction Technologies Private Limited
- Enking International Foundation
- Enking International PTE. Limited #

DASSANI & ASSOCIATES LLP
Reg. No.: 009096C/ C400365
Chartered Accountants

- EKI Sustainability Services Private Limited (Formerly known as "Glofix Advisory Services Private Limited")
- EKI One Community Projects Limited
- EKI Community Development Foundation
- EKI Green Gas Solutions Private Limited

Associate

- WOCE Solutions Private Limited

Incorporated/located outside India

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and considering the management certified financial results of subsidiaries and its associates, nothing has come to our attention that causes us to believe that, the accompanying statement read with notes to financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Note No. 5 of the Statement which describes the material accounting policies applied in the valuation of inventory including cook stoves and carbon credits. The valuation of inventory is a critical accounting estimate that involves significant judgment by management. Further The valuation of carbon credits involves complex and specialized factors, including verification of emission reductions, market pricing, regulatory compliance, vintage, technology, the timing of recognized revenues and other aspects. Our review procedures related to inventory valuation disclosed a matter that we believe is of importance to the users of the financial results.

7. **Emphasis of Matter**

With reference to Note No. 6 given in the statement, the Board of Directors of the parent at its meeting held on 10th February, 2025 has approved the scheme of arrangement in the nature of demerger (the "Scheme") entered between EKI Energy Services Limited ("Demerged Company"/ "Parent") and EKI One Community Projects Limited ("Transferee Company"/"Resulting Company") with effect from 1st January, 2025 or any other date as may be fixed by the Regulatory Authority. Since approval of the scheme by the Regulatory Authority is awaited, therefore, the Financial Results of the Parent company have been prepared without considering the effect of the scheme.

Our conclusion on the statement is not modified in the respect of the above matter.

DASSANI & ASSOCIATES LLP
Reg. No.: 009096C/ C400365
Chartered Accountants

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CHARTERED ACCOUNTANTS

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8. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- Eight (8) subsidiaries, whose interim financial results and other financial information include total revenue from operations of ₹ 306.15 lakhs, total net loss after tax of ₹ 159.68 lakhs, total comprehensive loss of ₹ 159.68 lakhs, for the quarter ended June 30, 2026, on that date. The unaudited consolidated financial results also include the Group's share of net Loss after tax of ₹ 4.73 lakhs in respect of One (1) Associate for the quarter ended June 30, 2026. The unaudited interim financial results and other unaudited financial information of these subsidiaries and associates have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries and associates is based solely on such unaudited interim standalone/consolidated financial results/financial information. According to the information and explanations given to us by the Management, these unaudited interim standalone/consolidated financial results/financial information are not material to the Group. Our conclusion on the Statement is not modified in respect of our reliance on unaudited interim standalone/consolidated financial results/financial information certified by the Management.

For Dassani & Associates LLP
Chartered Accountants
Firm Registration No.: 009096C/C400365

DASSANI & ASSOCIATES LLP Reg. No.: 009096C/ C400365 Chartered Accountants

AAYUSH MANDHANYA
Digitally signed by AAYUSH MANDHANYA
Date: 2026.08.10 19:03:02 +05'30'

CA. Aayush Mandhanya
Partner
Membership No.: 435709
UDIN: 26435709TVJISR3343
Place: Indore
Date: August 10, 2026

EKI ENERGY SERVICES LIMITED

Reg. office: Enking Embassy, Plot No. 48., Scheme No. 78,Part-2, Vijay Nagar Indore - 452010, Madhya Pradesh, India
Corp. office: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010
CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2026

S. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		(Unaudited)	(Unaudited)	Audited	Audited
1	**Revenue**				
	a) Revenue from operations	1,045.97	1,493.99	1,975.37	8,651.92
	b) Other income	427.04	687.47	190.50	1,852.34
	Total income	**1,473.01**	**2,181.46**	**2,165.87**	**10,504.26**
2	**Expenses**				
	a) Purchase of stock in trade	532.68	363.35	(32.28)	1,982.74
	b) Cost of Material Consumed	5.62	40.52	347.95	365.28
	c) Change in inventories of stock in trade	841.89	514.62	314.11	1,823.81
	d) Employee benefits expense	621.32	500.35	642.19	2,124.96
	e) Finance costs	1.44	2.69	3.21	61.96
	f) Depreciation and amortization expense	714.01	538.13	700.08	2,487.60
	g) Other expenses	460.98	449.97	1,014.81	3,235.50
	Total expenses	**3,177.94**	**2,409.62**	**2,990.06**	**12,081.85**
3	**Profit before tax**	**(1,704.93)**	**(228.16)**	**(824.19)**	**(1,577.59)**
	Share of profit / (loss) from Associates / Joint Ventures	(4.73)	(4.95)	(0.40)	(0.09)
4	**Profit before tax**	**(1,709.66)**	**(233.11)**	**(824.59)**	**(1,577.68)**
5	**Tax Expense**				
	a) Current Tax	-	-	(23.20)	8.53
	b) Adjustment of tax relating to earlier periods	-	-	-	-
	c) Deferred Tax Expense/ (Credit)	(116.84)	(104.66)	(21.90)	71.98
6	**Profit for the period/ year**	**(1,592.82)**	**(128.45)**	**(779.49)**	**(1,658.19)**
7	**Other comprehensive income**				
	Items that will not be reclassified to the statement of profit or loss:				
	- Remeasurement of defined employee benefit plans	-	-	32.62	32.62
	- Income tax relating to items that will not be reclassified to the Statement of Profit and Loss	-	-	(8.21)	(8.21)
	Total other comprehensive income for the period/ year	**-**	**-**	**24.41**	**24.41**
8	**Total comprehensive income for the period/ year**	**(1,592.82)**	**(128.45)**	**(755.07)**	**(1,633.78)**
9	**Net Profit attributable to:**				
	a) Equity holders of the Company	(1,579.92)	(71.73)	(807.15)	(1,500.04)
	b) Non-Controlling Interest	(12.90)	(56.72)	27.67	(158.15)
		(1,592.82)	**(128.45)**	**(779.49)**	**(1,658.19)**
10	**Total comprehensive income attributable to**				
	Net Profit attributable to:				
	a) Equity holders of the Company	(1,579.92)	(71.73)	(786.21)	(1,479.09)
	b) Non-Controlling Interest	(12.90)	(56.72)	31.13	(154.69)
		(1,592.82)	**(128.45)**	**(755.07)**	**(1,633.78)**
11	Paid-up Equity Share Capital (Face value of Rs.10/- each)	**2,768.68**	**2,760.37**	**2,768.68**	**2,768.68**
12	**Other equity as on 31st March 2026**				**35,227.83**
13	Earnings Per Equity Share (EPES)(Refer note 10):				
	- Basic (in absolute ₹ terms)	(5.75)	(0.47)	(2.73)	(5.90)
	- Diluted (in absolute ₹ terms)	(5.75)	(0.46)	(2.73)	(5.90)

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Dassani & Associates LLP
Chartered Accountants

EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 EKIESL INDORE INDIA

EKI Energy Services Limited
+91 (0) 731 42 89 086
business@enkingint.org
www.enkingint.org

STEERING THE PLANET TO NET ZERO

EKI ENERGY SERVICES LIMITED

Reg. office: Enking Embassy, Plot No. 48., Scheme No. 78,Part-2, Vijay Nagar Indore - 452010, Madhya Pradesh, India
Corp. office: EKI Embassy, A-35 Scheme 78, Part 1 Phase 2, Vijay Nagar, Indore, Madhya Pradesh, India, 452010
CIN: L74200MP2011PLC025904, website: www.enkingint.org, Ph No. +91 7314289086, email: business@enkingint.org

STATEMENT OF REPORTABLE SEGMENTS (CONSOLIDATED) FOR THE QUARTER ENDED ON 30TH JUNE 2026

Segment reporting

The Company is into climate change & sustainability advisory and carbon offsetting, along with business excellence services. Also, the company develops its own projects for generation of carbon credits. The company has been operating in different business segments, which has different set of risk and rewards, vis-à-vis the profitability and expense allocation in different segments is also diverse. The Board of Directors of the Company have assessed and deliberated to report these segments by segregation of assets and liabilities & income and expenses to evaluate the performance of the respective segments and to unlock the potential of the segments. The allocation of resources and obligations is based on the analysis of the various performance indicators of the Company and their respective capital intensive nature. As per the requirements of Ind AS 108 – "Operating Segments", the company has two reportable segments as under:

(i) Trading Segment: where the carbon credits are purchased from various vendors and are sold to customers
(ii) Generation Segment: where the carbon credits are issued from the projects implemented, developed and owned by the company.

The revenue of both these segments are earned majorly from sale of carbon credits, however the decision of board is derived separately in both these segments considering the variable outcomes of the respective segments.

Details of the reportable Operating Segments of the company is as under:

(Amount in ₹ lakhs unless otherwise stated)

Particulars	Quarter Ended			Year Ended
	30.06.2026	30.06.2025	31.03.2026	31.03.2026
	(Unaudited)	(Unaudited)	Audited	Audited
1. Segment Revenue				
(a) Trading Segment	1,038.08	1,400.67	1,558.11	5,988.51
(a) Generation Segment	7.89	93.32	417.26	2,663.41
(c) Unallocated	-	-	-	-
Total	**1,045.97**	**1,493.99**	**1,975.37**	**8,651.92**
Less: Inter Segment Revenue	-	-	-	-
Net Sales / Revenue from Operations	**1,045.97**	**1,493.99**	**1,975.37**	**8,651.92**
2. Segment Results				
(Profit (+) / Loss (-)) before tax and interest				
(a) Trading Segment	(1,483.08)	(486.50)	(730.81)	(3,308.12)
(a) Generation Segment	(652.17)	(431.39)	(281.06)	(59.93)
(c) Unallocated	-	-	-	-
Total	(2,135.25)	(917.89)	(1,011.88)	(3,368.06)
Less: (i) Interest expense *	(1.44)	(2.69)	(3.21)	(61.96)
Less: (ii) Other unallocable expenses	-	-	-	-
Less: (iii) Unallocable Income	427.04	687.47	190.50	1,852.34
Net Profit / (Loss) for the period	**(1,709.65)**	**(233.11)**	**(824.59)**	**(1,577.68)**

* Other than the interest pertaining to the segments having operations which are primarily of financial nature.

Particulars	30.06.2026	30.06.2025	31.03.2026	31.03.2026
3. Capital Employed				
(Segment Assets - Segment Liabilities)				
(a) Trading Segment	22,398.27	24,549.44	24,424.77	24,424.77
(a) Generation Segment	14,209.53	15,432.27	13,823.50	13,823.50
(c) Unallocated	-	-	-	-
Total	**36,607.80**	**39,981.71**	**38,248.27**	**38,248.27**
4. Equity and Reserves apportioned for Segments				
(a) Trading Segment	22,398.27	24,549.44	24,424.77	24,424.77
(a) Generation Segment	14,209.53	15,432.27	13,823.50	13,823.50
(c) Unallocated	-	-	-	-
Total	**36,607.80**	**39,981.71**	**38,248.27**	**38,248.27**

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Chartered Accountants

EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 EKIESL INDORE INDIA

Notes to Consolidated Financial Results:

1 The Financial Results include the results for the quarter ended on 30th June 2026 and comparable results of previous quarter and quarter on quarter.

2 Previous period/year figures have been reclassified / regrouped wherever necessary to confirm to current period classification.

3 Reporting in respect of reportable segments as per Ind AS - 108 Operating Segments is made separately.

4 EPES for quarters and year to date period are not annualised.

5 The valuation of inventory is a critical accounting estimate that involves significant judgment by management. The valuation of carbon credits involves factors including verification of emission reductions, market pricing, regulatory compliance and the timing of recognised revenues. The accounting policy of lower of cost or market value has been adopted for valuing inventory. However, in respect of credits held under voluntary standards, there is no specific regulatory or market data from which the market value of carbon credits can be derived. The application of this method therefore requires the use of certain assumptions and estimates, including in the determination of the cost of goods sold and of the carrying value of inventory in the balance sheet.

Inventory includes certain Certified Emission Reductions ("CERs") under the CDM registry. Pursuant to the CMP 20 decision of November 2025, the Clean Development Mechanism is being phased down during the current year. Submission of requests for issuance of CERs was discontinued with effect from 30 June 2026. Further, transfers of CERs to the Article 6.4 mechanism registry, cancellations and all other transactions in the CDM registry will cease on 31 December 2026; CERs remaining in pending accounts without payment of share of proceeds are to be administratively cancelled on 1 July 2027, and the registry will thereafter cease operations.

Management is carrying out a batch-wise assessment of the eligibility, host Party approval status and realisability of the CER holdings and is simultaneously pursuing monetisation within the timelines notified by the UNFCCC secretariat. A similar evaluation is being carried out for credits held under the Verified Carbon Standard and the Gold Standard. Pending conclusion of these assessments, no adjustment has been made to the carrying value of inventory in these results; any write down arising will be recognised in the Statement of Profit and Loss in the period in which the assessments are concluded.

6 The board at its meeting held on 10th February 2025, has subject to the necessary approvals, considered and approved demerger of Generation Business Segment of EKI Energy Services Limited under a scheme of arrangement amongst EKI Energy Services Limited and EKI One Community Projects Limited and their respective shareholders and creditors under section 230-232 and other applicable provisions of the Companies Act, 2013.

Further by an order dated 11th September, 2025 in Company Application No. CA(CAA)/6(MP)2025, the Hon'ble National Company Law Tribunal, Indore Bench, had directed that a meeting of the equity shareholders and unsecured creditors to consider and, if thought fit, approve the Scheme. The Company has received 'no adverse observations' from BSE Limited, including approval from the shareholders and creditors of the Company. The Proposed Transaction is, inter alia, subject to receipt of requisite approvals from the statutory and regulatory authorities and Hon'ble National Company Law Tribunal.

For Identification Purposes only
AAYUSH MANDHANYA
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Dassani & Associates LLP
Chartered Accountants

Place: Indore
Date: 10th August 2026

For and on behalf of Board of Directors

EKIESL INDORE INDIA
EKI ENERGY SERVICES LIMITED CIN NO.-L74200MP2011PLC025904 INDORE

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Pooja Jorway
Chief Financial Officer and Whole Time Director